

## **Nonmajor Special Revenue Funds**

To account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes.

### *Emergency Telephone System Fund -*

Established in accordance with North Carolina law to account for the revenues received by the Sheriff's Department for the 911 charges and the expenditure of those funds for the emergency telephone systems.

### *Narcotics Seized Funds and Property Fund -*

To account for the revenues received by the Sheriff's Department for Drug Reimbursements and the expenditure of those funds to further narcotics enforcement efforts.

### *Reappraisal Fund -*

The County maintains this fund as required by the General Statutes of North Carolina for financing the cost of the next reappraisal.

### *General Capital Reserve Fund -*

To account for the accumulation of funds for the financing and construction of schools, general and hospital capital projects.

### *Water & Sewer Reserve Fund –*

To account for the accumulation of funds for the financing and construction of water and sewer capital projects in the unincorporated sections of the County.

### *Hospital Capital Reserve Fund -*

To account for the accumulation of funds for the financing and construction of major capital projects for the County hospital.

### *Rescue Squads Fund -*

To account for the accumulation of funds for the financing of future capital needs of the six rescue squads within the County.

### *Library Endowment Fund –*

To account for donations that are stipulated for the purchase of library books.

### *Gretchen Peed Scholarship Fund –*

To account for donations that are stipulated for scholarships.

### *Parks/Historic Preservation Trust Fund –*

To account for donations and other funds that are stipulated for park expenditures.

### *Community Development Fund –*

To account for the accumulation of various grants for the financing of critical housing needs for low-income families and other community projects.

### *Fire District Funds -*

The County maintains sixteen separate fire district funds under its budgetary control to account for tax receipts and disbursements to the fire districts.